

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF PENNSYLVANIA**

PLATE FABRICATION AND  
MACHINING, INC.

VS.

ALLEN BEILER

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:  
:

NO. 2:05 CV 02276

**DEFENDANT ALLEN BEILER'S RESPONSE AND  
DOCUMENT PRODUCTION TO  
ORDER OF COURT**

- 1) A B Fab & Machining  
Profit & Loss Statements
  - January - December 2005
  - January 1 through March 29, 2006
- 2) Balance Sheets
  - As of December 31, 2005
  - As of March 29, 2006
- 3) Expenses by Vendor Summary
  - January through December 2005
  - January 1 through March 29, 2006
- 4) Sales by Customer Summary
  - January through December 2005
  - January 1 through March 28, 2006
- 5) Profit & Loss by Job
  - March through December 2005

6) A B Fab & Machining - Budgetsd Profit Statement

MARGOLIS EDELSTEIN

BY: /s/ Walter J. Timby, III (WJT5429)  
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Attorney for Allen R. Beiler

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03/23/06  
Accrual Basis

**A B Fab & Machining LLC**  
**Profit & Loss**  
**January through December 2005**

	<u>Jan - Dec 05</u>
<b>Ordinary Income/Expense</b>	
Income	
400 - Sales-Direct	825,298.69
499 - Vendor Discounts	605.67
<b>Total Income</b>	<b>825,904.36</b>
<b>Cost of Goods Sold</b>	
500 - Cost of Goods Sold	
500.2 - Purchases/Materials	152,268.95
<b>Total 500 - Cost of Goods Sold</b>	<b>152,268.95</b>
506 - Subcontractors Expense	197,596.71
510 - Freight & Shipping (Outgoing)	28,750.95
516 - Temp labor	15,139.74
<b>Total COGS</b>	<b>393,756.35</b>
<b>Gross Profit</b>	<b>432,148.01</b>
<b>Expense</b>	
600 - Advertising & Marketing	
600.4 - Client Entertainment/Gifts	223.35
<b>Total 600 - Advertising &amp; Marketing</b>	<b>223.35</b>
605 - Administrative Expenses	
605.01 - Legal	23,535.60
605.02 - Accounting	998.90
605.03 - Professional Services	1,520.00
605.04 - Office Supplies	3,903.23
605.05 - Postage (Office Related)	153.33
605.06 - Office Equipment & Software	118.16
605.08 - Bank Fees	45.05
605.10 - Cleaning/Janitorial Expense	432.32
<b>Total 605 - Administrative Expenses</b>	<b>30,706.59</b>
610 - Employee & Payroll Expenses	
610.00 - Paid Wages (Net Pay)	8,059.45
610.010 - Payroll Taxes	3,284.59
610.03 - Bonus & Commissions	1,537.80
<b>Total 610 - Employee &amp; Payroll Expenses</b>	<b>12,881.84</b>
615 - Utilities	
615.1 - Electric	2,961.32
615.2 - Heating Expense	794.14
615.3 - Telephone-Land Line	1,574.52
615.5 - Sewer & Water	374.75
615.6 - Disposal Services	736.60
<b>Total 615 - Utilities</b>	<b>6,441.33</b>
620 - Transportation Expense	
620.1 - Gas & Diesel (Vehicles Only)	297.89
<b>Total 620 - Transportation Expense</b>	<b>297.89</b>
630 - Indirect-Job Related Costs	
630.1 - Equipment Repairs	3,419.00
630.3 - Equipment Rental	3,700.00
630.4 - Small Tools & Equip-Under \$500	2,117.21
630.5 - Supplies	28,985.39
<b>Total 630 - Indirect-Job Related Costs</b>	<b>38,221.60</b>
635 - Insurance Expense	
635.1 - Liability Insurance	11,316.00
<b>Total 635 - Insurance Expense</b>	<b>11,316.00</b>

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Accrual Basis

**A B Fab & Machining LLC**  
**Profit & Loss**  
**January through December 2005**

	<u>Jan - Dec 05</u>
640 - Uniforms	49.95
645 - Rent	123,408.00
675 - Depreciation Expense	28,073.00
685 - Dues & Subscriptions	189.00
699 - Customer Discounts	208.42
<b>Total Expense</b>	<u>252,316.97</u>
<b>Net Ordinary Income</b>	179,831.04
<b>Other Income/Expense</b>	
Other Expense	
800 - G/P-Allen Beiler	159,334.78
<b>Total Other Expense</b>	<u>159,334.78</u>
<b>Net Other Income</b>	<u>-159,334.78</u>
<b>Net Income</b>	<u><u>20,496.26</u></u>

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Accrual Basis

**A B Fab & Machining LLC**  
**Profit & Loss**  
**January 1 through March 29, 2006**

	Jan 1 - Mar 29, 06
<b>Ordinary Income/Expense</b>	
Income	
400 · Sales-Direct	71,606.89
499 · Vendor Discounts	55.45
<b>Total Income</b>	<b>71,662.34</b>
<b>Cost of Goods Sold</b>	
500 · Cost of Goods Sold	
500.2 · Purchases/Materials	5,533.14
<b>Total 500 · Cost of Goods Sold</b>	<b>5,533.14</b>
505 · Subcontractors Expense	311.04
510 · Freight & Shipping (Outgoing)	3,924.72
<b>Total COGS</b>	<b>9,768.90</b>
<b>Gross Profit</b>	<b>61,893.44</b>
Expense	
600 · Advertising & Marketing	
600.4 · Client Entertainment/Gifts	118.59
<b>Total 600 · Advertising &amp; Marketing</b>	<b>118.59</b>
605 · Administrative Expenses	
605.01 · Legal	3,165.60
605.02 · Accounting	439.13
605.03 · Professional Services	786.50
605.05 · Postage (Office Related)	39.42
605.08 · Bank Fees	44.00
605.10 · Cleaning/Janitorial Expense	25.99
<b>Total 605 · Administrative Expenses</b>	<b>4,500.64</b>
610 · Employee & Payroll Expenses	
610.00 · Paid Wages (Net Pay)	5,843.23
610.010 · Payroll Taxes	2,233.47
<b>Total 610 · Employee &amp; Payroll Expenses</b>	<b>8,076.70</b>
615 · Utilities	
615.1 · Electric	1,142.03
615.2 · Heating Expense	2,588.43
615.3 · Telephone-Land Line	393.31
615.5 · Sewer & Water	17.24
615.6 · Disposal Services	213.20
<b>Total 615 · Utilities</b>	<b>4,354.21</b>
620 · Transportation Expense	
620.1 · Gas & Diesel (Vehicles Only)	36.91
<b>Total 620 · Transportation Expense</b>	<b>36.91</b>
630 · Indirect-Job Related Costs	
630.1 · Equipment Repairs	409.60
630.3 · Equipment Rental	1,800.00
630.5 · Supplies	11,253.74
<b>Total 630 · Indirect-Job Related Costs</b>	<b>13,463.34</b>
<b>Total Expense</b>	<b>30,550.39</b>
<b>Net Ordinary Income</b>	<b>31,343.05</b>
<b>Other Income/Expense</b>	
Other Income	
705 · Interest Income (Chkg/Saving)	100.40
<b>Total Other Income</b>	<b>100.40</b>
Other Expense	
800 · G/P-Allen Boiler	30,000.00
<b>Total Other Expense</b>	<b>30,000.00</b>
<b>Net Other Income</b>	<b>-29,899.60</b>
<b>Net Income</b>	<b>1,443.45</b>

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Accrual Basis

**A B Fab & Machining LLC**  
**Balance Sheet**  
**As of December 31, 2005**

	<b>Dec 31, 05</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 - Wachovia Checking	78,027.20
<b>Total Checking/Savings</b>	78,027.20
<b>Other Current Assets</b>	
155 - Security Deposits	2,721.00
<b>Total Other Current Assets</b>	2,721.00
<b>Total Current Assets</b>	80,748.20
<b>Fixed Assets</b>	
160 - Fixed Assets	
160.3 - Machinery & Equipment	27,275.00
160.8 - Office Equip & Furnishings	798.00
<b>Total 160 - Fixed Assets</b>	28,073.00
170 - Accumulated Depreciation	-28,073.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>80,748.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
200 - Accounts Payable	251.94
<b>Total Accounts Payable</b>	251.94
<b>Total Current Liabilities</b>	251.94
<b>Total Liabilities</b>	251.94
<b>Equity</b>	
300 - Capital-Alien Beiler	
300.1 - Investments-Alien Beiler	60,000.00
<b>Total 300 - Capital-Alien Beiler</b>	60,000.00
Net Income	20,496.26
<b>Total Equity</b>	80,496.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>80,748.20</b>

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Accrual Basis

**A B Fab & Machining LLC**  
**Balance Sheet**  
**As of March 29, 2006**

	Mar 29, 06
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 - Wachovia Checking	7,558.19
110 - Savings	71,695.29
<b>Total Checking/Savings</b>	79,253.48
<b>Other Current Assets</b>	
165 - Security Deposits	2,721.00
<b>Total Other Current Assets</b>	2,721.00
<b>Total Current Assets</b>	81,974.48
<b>Fixed Assets</b>	
<b>160 - Fixed Assets</b>	
160.3 - Machinery & Equipment	27,275.00
160.6 - Office Equip & Furnishings	798.00
<b>Total 160 - Fixed Assets</b>	28,073.00
170 - Accumulated Depreciation	-28,073.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>81,974.48</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 - Accounts Payable	34.77
<b>Total Accounts Payable</b>	34.77
<b>Total Current Liabilities</b>	34.77
<b>Total Liabilities</b>	34.77
<b>Equity</b>	
<b>300 - Capital-Allen Beiler</b>	
300.1 - Investments-Allen Beiler	60,000.00
<b>Total 300 - Capital-Allen Beiler</b>	60,000.00
<b>390 - Retained Earnings</b>	20,496.26
Net Income	1,443.45
<b>Total Equity</b>	81,939.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>81,974.48</b>

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Accrual Basis

**A B Fab & Machining LLC**  
**Expenses by Vendor Summary**  
**January through December 2005**

	<u>Jan - Dec 05</u>
Annett Holdings	12,714.93
Avary Labels Online	1,014.09
AZCO- Bushwick Metals	30,016.22
B & G Paper Products	76.10
Benco Technology	109,844.08
Berkheimer P/R tax	39.00
Blakinger, Byler & Thomas	918.00
Blue Ball Machine Co. Inc	1,418.00
Buffalo Shrink Wrap	2,774.06
Cassidy Painting	2,246.40
Century Spring	777.24
Clean Jeans Cleaning Service Inc	375.00
Clearwood Transport	4,075.00
Computer Bookkeeping Solutions	820.20
Concord Chemical	400.00
Deluxe Business Systems	48.40
Eagle Disposal	736.60
Eastern Lancaster County O/P Tax	19.60
Eddie Kane Steel Company	2,375.00
Enco	185.26
Excel Welding & Supplies	101.46
Fed Ex	91.17
Frontier Communications	1,462.27
Gage Personnel	15,139.74
Garoppo's Service Inc.	900.00
Gehman Accounting	178.70
Good's Store	49.95
Granite Properties/Horst Group	123,408.00
High Steel Service Center	21,747.12
Home Depot	467.77
Iddings Electric	3,119.00
JB Zimmerman	880.76
Lanco Welding Supply	1,118.38
M S C Industrial Supply	409.24
Margolis & Edelstein	22,617.60
McMaster Carr Supply	31,237.86
Mittal Steel USA	41,245.83
New Penn Freight	675.77
Noble & Pitts Inc	1,700.00
NWA AIR	50.00
Oberholtzer's Steel	275.00
PA P/R Tax	119.73
PA Unemployment Tax	149.84
Pearl Vision	298.90
Peerless Insurance	11,316.00
Penn Fuel Propane	343.93
PittOhio Express	315.15
PP&L Electric	2,961.32
Primary Steel-New Castle	0,003.13
Pro Pallet LLC	793.75
R & K Trucking	2,100.00
R S P Towing	425.00
R V Industries	60,607.00
Ryerson Tull	21,004.77
Shinn Spring Water Company	374.75
Specialty Rigging Co. Inc	1,450.00
Staples	3,046.98
Stoltzfus Enterprise Fab	30.45
Stoltzfus Manufacturing	42,997.01
Superior Lift	3,700.00
UGI Utilities	794.14
US Department of Treasury 841	864.06
Verbal-Misc PO	1,096.74
Verizon Telephone	252.60
W.M. Jackson Trucking Inc.	1,400.00
Wachovia Checking	2,127.36
Wall Street Journal On-Line	99.00
Walmart	46.94
World Perks Visa	860.22
<b>TOTAL</b>	<b><u>608,487.07</u></b>



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Accrual Basis

**A B Fab & Machining LLC**  
**Expenses by Vendor Summary**  
**January 1 through March 29, 2006**

	<u>Jan 1 - Mar 29, 06</u>
B & G Paper Products	25.99
Benson Technology	311.04
Berkheimer P/R tax	82.40
Clearwood Transport	250.00
Computer Bookkeeping Solutions	118.13
Eagle Disposal	213.20
First Services Ltd Court Reporting	477.00
Frontier Communications	393.31
Furnish Equipment Co. INC	4,193.40
Gelman Accounting	321.00
High Steel Service Center	1,704.65
Home Depot	51.08
Iddings Electric	409.60
James DeCrescenzo Court Reporting	488.60
JB Zimmerman	233.05
K L Trucking	700.00
Margolis & Edelstein	2,200.00
McMaster Carr Supply	2,390.07
Muselman Lumber	2,307.04
New Penn Freight	60.06
PA P/R Tax	252.98
PA Unemployment Tax	161.25
Penn Fuel Propane	36.91
PP&L Electric	1,142.03
Shinn Spring Water Company	17.24
Staples	2,133.18
Stoltzfus Manufacturing	3,833.62
Superior Lift	1,800.00
U.S. Postal Service	39.42
UGI Utilities	2,588.43
Verbal-Misc PO	118.59
W.M. Jackson Trucking Inc.	2,800.00
Wachovia Checking	1,736.84
<b>TOTAL</b>	<b><u>33,690.11</u></b>

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Accrual Basis

**A B Fab & Machining LLC**  
**Sales by Customer Summary**  
January through December 2005

		Jan - Dec 05	
* previous PFM customer *	Commonwealth Metal Company	2,866.25	*
	Conveyor Components Inc.	10,451.20	
	* Lawrence Livermore Natl Lab	726,394.30	*
	* Thomas & Betts-Gasden	30,199.94	*
	Trinity Products Inc	49,387.00	
TOTAL		<u>825,298.69</u>	

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Accrual Basis

**A B Fab & Machining LLC**  
**Sales by Customer Summary**  
**January 1 through March 28, 2006**

	<u>Jan 1 - Mar 28, 06</u>
Lawrence Livermore Natl Lab	<u>71,606.89</u>
<b>TOTAL</b>	<u><b>71,606.89</b></u>

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Accrual Basis

**A B Fab & Machining LLC**  
**Profit & Loss by Job**  
**March through December 2005**

	Commonwealth Me...	Conveyor Campo...	Thomas & Belts-Ga...	Trinity Products Inc	TOTAL
Ordinary Income/Expense					
Income					
400 - Sales-Direct	2,866.25	10,451.20	36,199.94	49,387.00	98,904.39
Total Income	2,866.25	10,451.20	36,199.94	49,387.00	98,904.39
Cost of Goods Sold					
600 - Cost of Goods Sold					
600.2 - Purchases/Materials	2,375.00	8,907.67	30,016.22	41,245.83	82,544.72
Total 600 - Cost of Goods Sold	2,375.00	8,907.67	30,016.22	41,245.83	82,544.72
510 - Freight & Shipping (Outgoing)	0.00	800.00	1,700.00	4,741.54	7,241.54
Total COGS	2,375.00	9,707.67	31,716.22	45,987.37	89,796.26
Gross Profit	491.25	743.53	4,483.72	3,399.63	9,118.13
Expense					
699 - Customer Discounts	0.00	0.00	0.00	208.42	208.42
Total Expense	0.00	0.00	0.00	208.42	208.42
Net Ordinary Income	491.25	743.53	4,483.72	3,191.21	8,909.71
Net Income	491.25	743.53	4,483.72	3,191.21	8,909.71

By Al Beller

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budget profit.xls

## A B Fab & Machining-Budgeted Profit

2005	Items related to court rulings-		
Customer	Sales	Net Income Profit	
Commonwealth Metals	\$2,866.25	\$491.25	past PFM customer
Thomas & Betts	\$36,199.94	\$4,483.72	past PFM customer
LLNL Project II & III	\$726,394.30	\$11,586.55	past PFM customer
<b>Subtotal court ruling</b>	<b>\$765,460.49</b>	<b>\$16,561.52</b>	
Other new customers	\$59,838.20	\$3,934.74	non PFM customers
<b>Total 2005</b>	<b>\$825,298.69</b>	<b>\$20,496.26</b>	

see attached profit & loss, sales by customer, expenses by vendor sheets

2006 YTD	Items related to court rulings-		
Customer	Sales	Net Income Profit	
LLNL Project III	\$71,606.89	\$1,443.45	Actual thru Mar 29th
<i>projected to finish LLNL III</i>	<i>\$48,014.00</i>	<i>-\$5,000.00</i>	<i>projected thru June 30th</i>
<b>Subtotal court ruling</b>	<b>\$119,620.88</b>	<b>-\$3,556.55</b>	

see attached profit & loss, sales by customer, expenses by vendor sheets

2006 projections include anticipated expenses thru June 30th